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*Proceedings of the Madras Government, Financial Department,
20th May 1873.*

No. 206. Read the following letter from W. M. CADELL, Esq., Officiating President of the Municipal Commission, Combaconum, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Tanjore, 8th February 1873, No. 27:—

I have the honour to forward, herewith, copy of a letter from the Vice-President of the Municipal Commission of Combaconum enclosing the Budget-Estimates of the Receipts and Expenditure of that Town for the year 1873-74.

2. Government in their Order, dated 22nd May 1872, No. 670, having directed that no expenditure on drainage should be incurred pending the preparation, by the Department of Public Works, of a comprehensive scheme for that purpose, several works which had been estimated for in the last budget have not been put in hand. This accounts for the large balance of Rupees 12,000 which is expected to remain unexpended at the end of the current year.

3. The Commissioners have put down in Statement I. the sum of Rupees 240 as the contribution payable to them by the Local-Fund Board of the Tanjore Circle as the maintenance allowance of an Imperial road within municipal limits. This sum, it will be observed, was also entered in the last budget, but was objected to by Government. The Local-Fund Board of the Tanjore Circle have further, in their Resolution No. I. passed at a meeting held on the 7th January 1873, declined to pay the allowance on the ground that, as the Commissioners are allowed to levy tolls on the road which is admittedly the greatest thoroughfare in the town, the entire cost of its maintenance should be charged to the Municipal Funds. It is, doubtless, true that, under the old classification of roads into Imperial and Local, the road in question was placed in the former class, and the proportion of the maintenance allowance allotted to it for the portion within municipal limits paid to the Commissioners who were at the same time charged with its up-keep; but since the introduction of the Local-Fund Act, and the organization of the Local-Fund Boards, the distinction of roads into Imperial and Local has been discarded.

4. The Commissioners claim the receipts from the ferry situated within municipal limits, known as the Melkaveri Ferry, amounting to Rupees 400. The provisions of Act I. of 1870 having been applied to this ferry the proceeds from it form a portion of the Canal and Ferry Fund. If Government should think it desirable to place the ferry under the management of the Commissioners, they ought to be charged with the duty of providing good boats.

5. The principal item under the head of Expenditure is the allotment of Rupees 10,000 for drainage. In their Order, dated 22nd May 1872, No. 670, Government directed that a complete scheme should be prepared by the Department of Public Works for the town of Combaconum, and the matter has made some progress. As soon as this is ready I shall submit the same for the sanction of Government.

6. The other items in the budget do not call for any special remarks.

From M. R. WELD, Esq., Vice-President of the Municipal Commission, Combaconum, to W. M. CADELL, Esq., President of the Municipal Commission, Combaconum, dated Combaconum, 16th December 1872, No. 191.

In forwarding, herewith, the Budget-Estimate for the year 1873-74, prepared according to the Government Proceedings, No. 1646, dated 28th October 1871, I have the honour to make the following remarks with reference to certain items here and there.

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2. The commencement of a masonry drain in the western part of the town at the beginning of this year, the opposition it met with from the Executive Engineer, the dismissal of the Overseer, and the non-employment of his successor till recently, all these things go to explain the large balance carried forward to the Budget year.

3. The Commissioners, because of the large balance of the Municipal Fund, have resolved to abolish the Professional tax during the year (1873-74) as being most distasteful and opposed to the habits of the people, and to raise the House-tax from 5 to 7½ per cent. as before. They have entered a sum of Rupees 400 under the head of Ferry-rents, being the probable revenue from the ferry across the Cauvery, which goes by the name of Melkaveri Ferry. They observe that the ferry is properly municipal, the municipal limit extending as far as the northern bank of the Cauvery; and that the income derivable from that source should, therefore, form a part of the Municipal Fund.

4. An item of Rupees 240 has been entered under Statement I. major head 6 (Contribution for the repair of Imperial road within municipal limits). The Commissioners are of opinion that as this road forms the greatest thoroughfare in the town, and as a great deal of traffic from different parts of the country passes along it, they are entitled to a contribution on this account. A letter has been addressed to the Local-Fund Board requesting them to enter this item in their budget, and to get the sanction of Government under paragraph 2, G. O., No. 67, dated 27th May 1872. The other items of receipt call for no particular remark.

5. With reference to expenditure, it is a well-known fact that Combaconum town is sadly in want of drainage. The Commissioners in order to meet the want have allotted a sum of Rupees 9,000 in the budget, and the Range Officer has been requested by the Commissioners to propose a comprehensive drainage scheme, while the Town Overseer has been ordered to take levels under his orders to enable him to do so.

6. GRANT II.—3, *Results' Grant, Rupees 2,120.*—The Commissioners, with a view of taking some of the pial schools under their management, and of establishing them on a better footing, have appointed a Sub-Committee to report on the measures that will have to be adopted. In order to meet the expenditure on this account an allotment of Rupees 2,000 has been included in this item.

7. The system on which the Registration Department is at present organized has been found not to work properly, the number of reported cases of deaths and births falling off month after month. The Commissioners have, therefore, resolved to dispense with the present establishment of four bill-collectors, two death-and-birth Curnams, and one town Curnam, and to appoint in their stead eight Curnams at 7 Rupees each (Rupees 5 as bill-collectors, and Rupees 2 as death-and-birth Curnams). There will be thus one Curnam in each of the eight divisions, whose duties will be to collect taxes, report upon petitions referred to him, and to see that people give information punctually to the Registrar of the deaths and births occurring in the town. This latter change, the Commissioners think, will certainly effect a reform.

8. Under item "Balances" carried forward (hospitals), appears a sum of nearly 1,050 Rupees, which has been lodged at interest with Messrs. Arbuthnot and Co. Although this is considered as a floating fund, still the Commissioners do not like to expend the capital, and consequently this has been carried forward as a balance to the succeeding year.

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No. 207.

ORDER THEREON, 20th May 1873, No. 700.

The table given below is an abstract of the estimates of the Combaconum Municipality for 1873-74 compared with those for 1872-73:—

RECEIPTS.			CHARGES.		
	1872-73.	1873-74.		1872-73	1873-74.
	RS.	RS.		RS.	RS.
Balance	3,250	13,310	Grant I.—		
Assignments by Government	300	600	New Works	6,950	11,310
House-tax	8,050	13,100	Repairs	6,360	6,600
Tax on arts	10,000	300	Establishment	2,100	2,384
Tax on vehicles	1,600	1,510	Tools and Plant... ..	100	46
Tolls	14,000	14,000	Grant II.—		
Fees	1,250	1,260	Municipal Schools		330
Fines... ..	300	150	Salary Grants		300
Endowments, &c.	1,860	1,990	Results' Grant	2,000	2,120
Contribution from Local			Contribution for Inspec-		
Funds	1,200	1,510	tion		100
Miscellaneous	320	270	Grant III.—		
			Hospitals	5,270	5,148
			Vaccination	150	150
			Registration of births,		
			&c.	280	284
			Conservancy	12,000	12,088
			Grant IV.—		
			Lighting	3,480	2,270
			Choultries		110
			Miscellaneous	200	170
			Grant V.—		
			Office, &c.	2,940	2,996
			Miscellaneous	300	304
				42,130	46,710
			Balance		1,290
Total ...	42,130	48,000	Total ...	42,130	48,000

2. The explanation given with reference to the large opening balance is satisfactory, and the Government also approve the Commissioners' resolution to dispense with the Professional tax. As regards, however, the proposal to raise the House-tax again to 7½ per cent., at which rate it was assessed until 1872-73, the Governor in Council directs that this change be postponed. The effect of the alteration is estimated to be an increase in receipts from Rupees 8,050 to Rupees 13,100, but it is observed that under Expenditure provision is made of Rupees 9,000 for drainage, regarding which the Government directed in G. O., dated 22nd May 1872, that no further outlay should be incurred until the plans and estimates for the general scheme had been submitted to Government.

3. This has not yet been done, and the Governor in Council has no doubt that the provision for expenditure on this item in 1873-74 may safely be reduced

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by the difference which the higher rate of house-tax if introduced was calculated to produce in the receipts.

4. The entry of Rupees 400 as Ferry-rents must be struck out, the very Ferry having been brought under the Canal and Ferry Act (I. of 1870) sufficient reason having been shown for altering existing arrangements. The entry of Rupees 240, "Contribution from Local Funds," must also be removed from the budget, as the Government agree with the Local-Fund Board in considering they are not bound to make any contribution for the up-keep of a road from the Municipality realize a considerable revenue in the shape of tolls. Statement I.-A is incorrectly prepared. The sum of Rupees 1,050, lodged at interest with Messrs. Arbuthnot and Co., is of the nature of invested capital. It should therefore, appear in Column 2, Statement I.-A, instead of in Column 3, and be removed from Statements I. and II. Column 3 has been divided into two in an unauthorized manner, and the amounts shown in Columns 4 and 6 do not tally with the corresponding entries in Statement I. Assuming the latter state-

		RS.	
Column 2	...	18,400	be correct, the entries against
" 3	...	10	" Hospitals and Dispensaries" in S
" 4	...	800	I.-A should be as in the margin
" 6	...	2,150	minus balance of Rupees 2,178
" 7	...	210	in Column 11 represents the deficiency
" 8	...	9,170	defrayed from Municipal contributions
" 9	...	5,148	With reference to the entries
" 10	...	200	" Choultries" in Statements I
		5,348	the Government have to observe
" 11	...	2,178	balances should appear under

ments" in those statements in connexion with any institution which does not occupy a place in Statement I.-A. A travellers' bungalow, moreover, is not a

5. The provision for Results' Grants seems somewhat high in addition to the allotments for Municipal Schools and Salary Grants.

6. Subject to the above remarks the budget is passed, and the sanction will issue.

NOTIFICATION.

Under the provisions of Section 38, Act III. of 1871 (The Towns' Management Act), the Governor in Council authorizes the Municipal Commission of the Town of Combaconum, in the Tanjore District, to levy, during the year ending 1st April 1873 and ending 31st March 1874,—

A rate on houses, buildings, and lands, according to the annual value, at five per cent.

Tolls on carriages, carts, and animals entering the municipal limits, at the schedule rates.

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Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.

Fees on the registration of carts.

(By order of the Right Honourable the Governor in Council.)

J. Sturges
Acting Under Secretary,
for Chief Secretary.

To the President of the Municipal Commission, Combaconum.
" Public Works Department.
" Revenue Department.
" Board of Revenue.
" President of the Local Fund Board, Tanjore.
" Accountant-General.
" Sanitary Commissioner.
" Inspector-General, Indian Medical Department.
" Director of Public Instruction.

Exd. J. Wright.

5/20/73
Sanitary Commissioner

Recd. 11/15/87
Govt. of 1873: 311 adms

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Combaconum
&c. &c.

Dated May, 20th.
Recd. June 4th 1873 *not*

G. O., 20th May 1873, No. 700.

Dr. May
MAY.
Nos. 206-207.

Reviewing the Budget-Estimates of the Combaconum Municipality for 1873-74.

W. 33.
RECORDED.

4/2/87